## GEORGIA DEPARTMENT OF REVENUE

**Comparative Summary of Net Revenue Collections** 

(unaudited - 000's)

	For the Month Ended						
		July 2013 (FY 2014)		July 2012 (FY 2013)		Change	% Change
Tax Revenues:		(F 1 2014)		(F 1 2013)		Change	-/c Change
Income Tax - Individual:	\$	758,365	\$	698,069	\$	60,296	8.6%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Footnote 2)	\$	817,096	\$	860,344	\$	(43,248)	-5.0%
<b>Local Sales Tax Distribution (Footnote 1)</b>	\$	(378,684)	\$	(396,064)	\$	17,380	4.4%
Sales Tax Adjustments/Refunds	\$	(8,325)	\$	(3,969)	\$	(4,356)	-109.8%
Net Sales and Use Tax - General	\$	430,087	\$	460,311	\$	(30,225)	-6.6%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	48,706	\$	43,800	\$	4,906	11.2%
Motor Fuel Excise Tax	\$	39,917	\$	36,284	\$	3,633	10.0%
<b>Total Motor Fuel Taxes</b>	\$	88,623	\$	80,085	\$	8,539	10.7%
Income Tax - Corporate	\$	13,997	\$	17,906	\$	(3,910)	-21.8%
Tobacco & Cigar Taxes	\$	17,756	\$	8,202	\$	9,554	116.5%
Alcoholic Beverage Taxes	\$	15,297	\$	16,444	\$	(1,147)	-7.0%
Estate Tax	\$	-	\$	-	\$	-	
Property Tax	\$	1,131	\$	2,455	\$	(1,323)	-53.9%
Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$	83,534	\$	21,356	\$	62,178	291.1%
	\$	1,408,791	\$	1,304,828	\$	103,963	8.0%
Other Revenues:	ф	1.570	ф	17.002	ф	(15.512)	00.00
Other Fees & Taxes (Footnote 3)	\$	1,570	\$	17,083	\$	(15,513)	-90.8%
<b>Total Taxes and Other Revenues</b>	\$	1,410,362	\$	1,321,912	\$	88,450	6.7%
		Year-t	o-Da	ate			
GENERAL FUND		Year-t	o-Da	eate FY 2013	\$	Change	% Change
GENERAL FUND Tax Revenues:			o-Da		\$	Change	% Change
	\$		<b>***************</b>		<b>\$</b>	<b>Change</b> 60,296	% Change 8.6%
Tax Revenues:	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual	<b>\$</b>	FY 2014		FY 2013	\$	60,296	
Tax Revenues: Income Tax - Individual Sales and Use Tax - General:	\$	<b>FY 2014</b> 758,365 817,096	<b>\$</b>	<b>FY 2013</b> 698,069 860,344	\$	60,296 (43,248)	8.6%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2)		<b>FY 2014</b> 758,365	\$	FY 2013 698,069	\$	60,296	8.6%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)	\$ \$	758,365 817,096 (378,684)	\$ \$ \$	FY 2013  698,069  860,344 (396,064)	\$ \$ \$	60,296 (43,248) 17,380	8.6% -5.0% 4.4%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds	\$ \$ _\$	758,365 817,096 (378,684) (8,325)	\$ \$ \$ \$	698,069 860,344 (396,064) (3,969)	\$ \$ \$	60,296 (43,248) 17,380 (4,356)	-5.0% 4.4% -109.8%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General	\$ \$ _\$	758,365 817,096 (378,684) (8,325)	\$ \$ \$ \$	698,069 860,344 (396,064) (3,969)	\$ \$ \$	60,296 (43,248) 17,380 (4,356)	-5.0% 4.4% -109.8%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$	758,365  817,096 (378,684) (8,325) 430,087	\$ \$ \$ \$	698,069 860,344 (396,064) (3,969) 460,311	\$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225)	8.6% -5.0% 4.4% -109.8% -6.6%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax	\$ \$ \$	758,365 817,096 (378,684) (8,325) 430,087	\$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311	\$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225)	8.6% -5.0% 4.4% -109.8% -6.6%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax  Total Motor Fuel Taxes	\$ \$ \$ \$	758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623	\$ \$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311  43,800 36,284 80,085	\$ \$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225) 4,906 3,633 8,539	8.6% -5.0% 4.4% -109.8% -6.6% 11.2% 10.0% 10.7%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$ \$	FY 2014  758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623 13,997	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311  43,800 36,284 80,085	\$ \$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225) 4,906 3,633 8,539 (3,910)	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7% -21.8%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes	\$ \$ \$ \$ \$ \$	FY 2014  758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623  13,997 17,756	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	860,344 (396,064) (3,969) 460,311 43,800 36,284 80,085 17,906 8,202	\$ \$ \$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225) 4,906 3,633 8,539 (3,910) 9,554	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7%  -21.8% 116.5%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes	\$ \$ \$ \$ \$ \$	FY 2014  758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623 13,997	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311  43,800 36,284 80,085  17,906 8,202 16,444	\$ \$ \$ \$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225) 4,906 3,633 8,539 (3,910)	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7% -21.8%
Tax Revenues:     Income Tax - Individual  Sales and Use Tax - General:     Sales and Use Tax - Gross (Footnote 2)     Local Sales Tax Distribution (Footnote 1)     Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes:     Prepaid Motor Fuel Tax     Motor Fuel Excise Tax  Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax	\$ \$ \$ \$ \$ \$	758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623 13,997 17,756 15,297	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311  43,800 36,284 80,085  17,906 8,202 16,444	\$ \$ \$ \$ \$ \$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225) 4,906 3,633 8,539 (3,910) 9,554 (1,147)	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7%  -21.8% 116.5% -7.0%
Tax Revenues:     Income Tax - Individual  Sales and Use Tax - General:     Sales and Use Tax - Gross (Footnote 2)     Local Sales Tax Distribution (Footnote 1)     Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes:     Prepaid Motor Fuel Tax     Motor Fuel Excise Tax  Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$	758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623  13,997 17,756 15,297 - 1,131	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311  43,800 36,284 80,085  17,906 8,202 16,444 - 2,455	\$ \$ \$ \$ \$ \$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225) 4,906 3,633 8,539 (3,910) 9,554 (1,147) - (1,323)	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7%  -21.8% 116.5% -7.0%
Tax Revenues:     Income Tax - Individual  Sales and Use Tax - General:     Sales and Use Tax - Gross (Footnote 2)     Local Sales Tax Distribution (Footnote 1)     Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes:     Prepaid Motor Fuel Tax     Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ \$ \$ \$ \$ \$ \$ \$	FY 2014  758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623  13,997 17,756 15,297 - 1,131 83,534	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311  43,800 36,284 80,085  17,906 8,202 16,444 - 2,455 21,356	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,296  (43,248) 17,380 (4,356) (30,225)  4,906 3,633 8,539  (3,910) 9,554 (1,147) - (1,323) 62,178	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7%  -21.8% 116.5% -7.0%  -53.9% 291.1%
Tax Revenues:     Income Tax - Individual  Sales and Use Tax - General:     Sales and Use Tax - Gross (Footnote 2)     Local Sales Tax Distribution (Footnote 1)     Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes:     Prepaid Motor Fuel Tax     Motor Fuel Excise Tax  Total Motor Fuel Taxes  Income Tax - Corporate     Tobacco & Cigar Taxes     Alcoholic Beverage Taxes     Estate Tax     Property Tax     Motor Vehicle - Tag, Title & Fees (Footnote 2)  Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$	758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623  13,997 17,756 15,297 - 1,131	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311  43,800 36,284 80,085  17,906 8,202 16,444 - 2,455	\$ \$ \$ \$ \$ \$ \$ \$ \$	60,296 (43,248) 17,380 (4,356) (30,225) 4,906 3,633 8,539 (3,910) 9,554 (1,147) - (1,323)	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7%  -21.8% 116.5% -7.0%
Tax Revenues:     Income Tax - Individual  Sales and Use Tax - General:     Sales and Use Tax - Gross (Footnote 2)     Local Sales Tax Distribution (Footnote 1)     Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes:     Prepaid Motor Fuel Tax     Motor Fuel Excise Tax  Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)  Total Tax Revenues  Other Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$	FY 2014  758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623  13,997 17,756 15,297 - 1,131 83,534 1,408,791	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	860,344 (396,064) (3,969) 460,311 43,800 36,284 80,085 17,906 8,202 16,444 - 2,455 21,356 1,304,828	\$ \$ \$ \$ \$ \$ \$ \$ \$	(43,248) 17,380 (4,356) (30,225) 4,906 3,633 8,539 (3,910) 9,554 (1,147) - (1,323) 62,178 103,963	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7%  -21.8% 116.5% -7.0%  -53.9% 291.1% 8.0%
Tax Revenues:     Income Tax - Individual  Sales and Use Tax - General:     Sales and Use Tax - Gross (Footnote 2)     Local Sales Tax Distribution (Footnote 1)     Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes:     Prepaid Motor Fuel Tax     Motor Fuel Excise Tax  Total Motor Fuel Taxes  Income Tax - Corporate     Tobacco & Cigar Taxes     Alcoholic Beverage Taxes     Estate Tax     Property Tax     Motor Vehicle - Tag, Title & Fees (Footnote 2)  Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$	FY 2014  758,365  817,096 (378,684) (8,325) 430,087  48,706 39,917 88,623  13,997 17,756 15,297 - 1,131 83,534	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	698,069  860,344 (396,064) (3,969) 460,311  43,800 36,284 80,085  17,906 8,202 16,444 - 2,455 21,356	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,296  (43,248) 17,380 (4,356) (30,225)  4,906 3,633 8,539  (3,910) 9,554 (1,147) - (1,323) 62,178	8.6%  -5.0% 4.4% -109.8% -6.6%  11.2% 10.0% 10.7%  -21.8% 116.5% -7.0%  -53.9% 291.1%

## **Footnotes**:

**Total Taxes and Other Revenues** 

- 1. The Local Distribution has been adjusted with an end-of-month accrual to reflect Sales Tax payment activity after the actual distribution 3 days before month-end.
- 2. Effective March 1, 2013, legislation (H.B. 386) went into effect to establish a new Title ad Valorem Tax in lieu of Automobile Sales Tax collected at the point of sale and replacing the annual ad valorem "birthday" tax paid on the assessed value of vehicles purchased before January 1, 2012. Due to an issue concerning the timing of collecting the new TAVT from the counties, gross Sales Tax appears to be grossly under-stated and Motor Vehicle fees over-stated relative to collections in FY 2012.

1,410,362

1,321,912

6.7%

3. "Other Fees & Taxes" includes payments that have been deposited in the bank, but for which returns may not yet have been processed. The undistributed amounts are then re-classified (as returns are processed) to the proper and respective revenue account. "Other Fees" also includes Unclaimed Property collections.